

LEBANON R-3 SCHOOLS
 FINANCIAL STATEMENT - OPERATING FUNDS
 OCTOBER 2025

	CURRENT YEAR (2025-26)				PRIOR YEAR (2024-25)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	37,614.38	268,063.70	15,044,124.00	1.8%	46,565.34	260,388.47	14,283,128.02	1.8%
Sales Taxes (Prop C)	537,434.65	2,167,618.87	6,610,133.00	32.8%	484,765.98	2,412,070.91	6,479,361.39	37.2%
Student Activities	131,064.91	500,773.85	1,662,372.00	30.1%	128,643.41	370,303.21	1,629,105.08	22.7%
Other Local Revenue	104,712.89	531,639.36	3,789,073.00	14.0%	129,498.18	631,072.68	3,947,989.14	16.0%
TOTAL LOCAL REVENUE	810,826.83	3,468,095.78	27,105,702.00	12.8%	789,472.91	3,673,835.27	26,339,583.63	13.9%
TOTAL COUNTY REVENUE	-	151,072.03	1,097,917.00	13.8%	-	144,675.83	1,039,626.75	13.9%
Basic Formula	1,814,810.64	6,870,063.23	21,916,517.00	31.3%	1,618,957.35	6,473,993.66	19,956,792.26	32.4%
Transportation	230,712.00	637,400.00	1,626,695.00	39.2%	143,623.00	553,229.00	1,630,946.00	33.9%
Other State Revenue	51,166.97	392,967.29	3,541,942.00	11.1%	8,220.00	(127,850.65)	4,399,986.23	-2.9%
TOTAL STATE REVENUE	2,096,689.61	7,900,430.52	27,085,154.00	29.2%	1,770,800.35	6,899,372.01	25,987,724.49	26.5%
TOTAL FEDERAL REVENUE	543,306.75	2,056,470.50	6,999,351.00	29.4%	808,388.08	2,141,413.59	5,825,493.40	36.8%
TOTAL REVENUE	3,450,823.19	13,576,068.83	62,288,124.00	21.8%	3,368,661.34	12,859,296.70	59,192,428.27	21.7%
EXPENDITURES BY OBJECT								
Salaries	3,287,391.29	7,641,271.47	37,970,751.37	20.1%	3,098,657.68	7,271,575.32	36,367,878.48	20.0%
Board Paid Insurance	355,786.69	818,854.85	4,075,782.00	20.1%	349,213.29	799,059.08	3,927,489.69	20.3%
Other Benefits	535,822.75	1,233,214.11	6,646,677.00	18.6%	511,671.15	1,186,789.32	6,365,779.06	18.6%
TOTAL EMPLOYEE COSTS	4,179,000.73	9,693,340.43	48,693,210.37	19.9%	3,959,542.12	9,257,423.72	46,661,147.23	19.8%
PURCHASED SERVICES	385,810.66	1,665,000.37	5,212,986.96	31.9%	418,278.43	1,532,416.30	5,358,594.43	28.6%
Student Activities	105,499.85	295,945.69	1,200,000.00	24.7%	117,441.61	435,186.89	1,549,068.58	28.1%
Supplies	406,343.11	1,766,554.66	4,507,922.67	39.2%	442,271.05	1,836,547.79	4,464,295.87	41.1%
Utilities	79,001.26	269,242.40	860,697.00	31.3%	74,242.77	251,772.73	860,263.30	29.3%
TOTAL SUPPLIES	590,844.22	2,331,742.75	6,568,619.67	35.5%	633,955.43	2,523,507.41	6,873,627.75	36.7%
CAPITAL OUTLAY	171,588.25	1,478,527.62	1,470,147.00	100.6%	168,499.97	1,684,533.32	1,941,198.63	86.8%
OTHER EXPENDITURES	-	176,073.40	621,691.00	28.3%	-	171,055.95	1,018,061.33	16.8%
TOTAL EXPENDITURES	5,327,243.86	15,344,684.57	62,566,655.00	24.5%	5,180,275.95	15,168,936.70	61,852,629.37	24.5%
EXPENDITURES BY FUNCTION								
Regular Education	1,577,027.68	3,551,601.77	21,028,887.37	16.9%	1,625,765.96	3,504,755.53	20,125,144.31	17.4%
Special Education	732,197.20	1,410,415.85	8,228,566.00	17.1%	696,693.62	1,422,081.07	7,699,927.01	18.5%
Vocational Instruction	322,782.03	844,091.42	2,093,840.67	40.3%	213,365.58	576,596.69	2,291,675.21	25.2%
Student Activities	105,499.85	295,945.69	1,200,000.00	24.7%	117,441.61	435,186.89	1,549,068.58	28.1%
Other (Athletics, Tuition)	184,915.97	480,194.57	1,273,893.96	37.7%	143,415.96	402,230.87	1,544,817.60	26.0%
TOTAL INSTRUCTION	2,922,422.73	6,582,249.30	33,825,188.00	19.5%	2,796,682.73	6,340,851.05	33,210,632.71	19.1%
Guidance	116,821.78	384,274.20	1,360,728.00	28.2%	107,707.78	355,059.61	1,363,423.12	26.0%
Health Services	165,370.46	402,194.73	2,042,268.00	19.7%	153,951.07	385,754.47	1,963,227.89	19.6%
Improvement of Instruction	89,001.04	379,322.96	1,157,733.00	32.8%	63,943.05	356,376.58	1,122,281.30	31.8%
Professional Development	8,514.78	79,964.09	184,057.00	43.4%	8,425.16	139,467.31	175,954.89	79.3%
Media Services (Library)	59,585.13	145,046.04	744,848.00	19.5%	73,722.75	152,998.16	803,428.74	19.0%
Board of Education Services	16,963.00	49,013.61	94,735.00	51.7%	7,682.50	36,674.44	93,244.70	39.3%
Executive Administration	91,255.33	369,091.10	1,208,650.00	30.5%	105,215.44	435,099.35	1,225,669.98	35.5%
Building Level Admin	296,527.63	851,886.44	3,363,424.00	25.3%	268,510.84	782,617.08	3,119,062.45	25.1%
Business/Fiscal/Internal Svcs	39,145.83	185,333.76	488,318.00	38.0%	37,726.70	182,442.73	470,156.65	38.8%
Operation of Plant	353,234.32	1,685,985.68	5,484,563.00	30.7%	356,977.18	1,484,678.13	5,201,652.50	28.5%
Security Services	11,849.57	95,058.98	276,580.00	34.4%	25,752.55	86,014.61	270,932.77	31.7%
Pupil Transportation	527,613.40	1,476,817.92	4,616,701.00	32.0%	479,932.41	1,393,788.60	5,230,739.32	26.6%
Food Services	351,700.26	876,172.14	3,255,287.00	26.9%	359,682.58	870,842.80	3,001,428.25	29.0%
Central Office Support Svcs	129,188.64	1,337,645.99	2,426,355.00	55.1%	207,714.82	1,274,877.85	1,919,494.29	66.4%
TOTAL SUPPORT SERVICES	2,256,771.17	8,317,807.64	26,704,247.00	31.1%	2,256,944.83	7,936,691.72	25,960,696.85	30.6%
Community Services	148,049.96	252,991.23	1,143,632.00	22.1%	120,819.89	201,238.02	1,195,919.37	16.8%
Facilities Acq & Construct	-	15,563.00	271,897.00	5.7%	5,828.50	519,099.96	467,319.11	111.1%
Other	-	176,073.40	621,691.00	28.3%	-	171,055.95	1,018,061.33	16.8%
TOTAL OTHER	148,049.96	444,627.63	2,037,220.00	21.8%	126,648.39	891,393.93	2,681,299.81	33.2%
TOTAL EXPENDITURES	5,327,243.86	15,344,684.57	62,566,655.00	24.5%	5,180,275.95	15,168,936.70	61,852,629.37	24.5%